



STATE BOARD OF EQUALIZATION

BOARD PROCEEDINGS DIVISION (MIC:80)
450 N STREET, SACRAMENTO, CALIFORNIA
(P. O. BOX 942879, SACRAMENTO, CA 94279-0001)
TELEPHONE: (916) 327-4975
FAX (916) 324-2586
www.boe.ca.gov

JOHAN KLEHS
First District, Hayward

DEAN ANDAL
Second District, Stockton

CLAUDE PARRISH
Third District, Torrance

JOHN CHIANG
Fourth District, Los Angeles

KATHLEEN CONNELL
State Controller, Sacramento

January 10, 2001

JAMES E. SPEED
Executive Director

NO. 2001/004

TO: STATE ASSESSEES, COUNTY SUPERVISORS
AND COUNTY ASSESSORS

The State Board of Equalization has established the following 2001 Calendar for the Valuation of Public Utilities and Railroads.

2001

- | | |
|--------------------------|---|
| January 2 | Valuation Division staff sends property statement to state assessees and informs them that when completed, copies of the staff's capitalization rate study and a summary of the staff's working papers on value indicators will be available upon request and that the staff will be available to discuss these data. |
| January 22 | Last day to file request with Chief, Board Proceedings Division, to be placed on the February 14 agenda to make presentations to the Board on capitalization rates and other factors and procedures affecting 2001-02 values of state-assessed properties. |
| February 14
1:30 p.m. | Board will hear state assessees' presentations on capitalization rates and other factors and procedures affecting 2001-02 values of state-assessed properties. In lieu of oral presentations, assessees may submit written presentations to the Board Proceedings Division by February 14. |
| March 1 | Last day for state assessees to timely file property statements with the Board. Failure to file timely will result in penalties unless an extension has been granted. Extensions are granted only in cases where good cause has been established. |
| March 26 | Last day to file request with Chief, Board Proceedings Division, to be placed on the April 18 agenda to make presentations to the Board on the valuation of state-assessed properties. |
| April 18
1:30 p.m. | Board will hear state assessees' presentations on the valuation of state-assessed properties. In lieu of oral presentations, assessees may submit written presentations to the Board Proceedings Division by April 18. |

May	Staff discusses value indicators and supporting data with state assessees.
May 4	Staff will provide to the Board the indicators of value and its recommendations for unitary values of state-assessed property.
May 30	Board sets unitary values of state-assessed property.
On or before May 31	<ol style="list-style-type: none">1. Staff mails notices of unitary value and copies of Appraisal Data Reports to state assessees.2. State assessees have until July 20 to file a petition for reassessment of unitary value. Board may grant one 15-day extension of time to file a petition for reassessment provided the request for an extension is filed with the Board prior to July 20.
On or before June 15	<ol style="list-style-type: none">1. Staff mails notices of allocated assessed values and proposed assessed values of nonunitary property to state assessees.2. State assessees have until July 20 to file a petition for correction of an allocated assessed value.
On or before July 15	Staff transmits estimates of total assessed value to County Auditors.
On or before July 31	<ol style="list-style-type: none">1. Board adopts and staff transmits Board Roll of State-Assessed Property.2. Staff mails notices of assessed values of nonunitary property to state assessees.3. State assessees have until September 20 to file a petition for reassessment of nonunitary value. Board may grant one 15-day extension of time to file a petition for reassessment provided the request for an extension is filed with the Board prior to September 20.
September October November	Board will hear petitions for reassessment of unitary and nonunitary values and petitions for correction of allocated assessed values. Postponements of Board hearings are granted for only the most compelling reasons.
December 31	Final date for Board decisions on 2001 petitions for reassessment of unitary and nonunitary values and petitions for correction of allocated assessed values.